FILE COPY

IN THE

Supreme Court of the United States

OCTOBER TERM, 1936

No. 4 ORIGINAL

THE STATE OF TEXAS,
Complainant,

against

THE STATE OF FLORIDA, *ET AL.*,
Respondents.

MOTION FOR LEAVE TO FILE BILL OF COMPLAINT, and BILL OF COMPLAINT

WILLIAM McCRAW,
Attorney General, State of Texas,
LLEWELLYN B. DUKE,
Assistant Attorney General,
Attorneys for Complainant.

IN THE

Supreme Court of the United States

OCTOBER TERM, 1936

No. _____ ORIGINAL

THE STATE OF TEXAS,

Complainant,

against

THE STATE OF FLORIDA, *ET AL.*,

Respondents.

MOTION FOR LEAVE TO FILE BILL OF COMPLAINT.

To the Honorable the Chief Justice and the Associate Justices of the Supreme Court of the United States:

Now comes the State of Texas, and moves the Court for leave to file the appended bill of complaint against the State of Florida, the Commonwealth of Massachusetts, the State of New York, all sovereign States of the United States of America, and Mabel Harlow Green and Hetty Sylvia Ann Howland Wilks, citizens of another State than the Complainant; such appended bill presenting a controversy of a civil nature arising between these parties relative to conflicting claims of each concerning the domicile for tax purposes of the decedent Edward H. R. Green and the determination of the rights of the domiciliary State to assess

taxes, more particularly transfer, succession or inheritance taxes dependent upon the determination of the State of domicile of said decedent at the time of his death in June, 1936.

WILLIAM MCCRAW,
Attorney General of the State of Texas.

LLEWELLYN B. DUKE,
Assistant Attorney General,
Attorneys for the State of Texas.

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1936

No. _____ ORIGINAL

THE STATE OF TEXAS,

Complainant,

against

THE STATE OF FLORIDA, *ET AL.*,

Respondents.

BILL OF COMPLAINT.

To the Honorable the Chief Justice and the Associate Justices of the Supreme Court of the United States:

The State of Texas, complainant, brings this bill against the State of Florida, the Commonwealth of Massachusetts, the State of New York, and Mabel Harlow Green, and Hetty Sylvia Ann Howland Green Wilks, both citizens of the United States of America and residents of the State of New York, respondents, and avers:

1. The complainant, the State of Texas, and each of the three respondents the State of Florida, the Commonwealth of Massachusetts and the State of New York are States of the United States of America. The respondents Mabel Harlow Green and Hetty Sylvia Ann Howland Green Wilks are citizens of the United States of America and of the State of New York, one of such States, and are residents and inhabitants of the Southern District of New York.

2. This is a case or controversy of a civil nature between two or more States of the United States of America, and between a State and citizens of another State, and, therefore, is within the original jurisdiction of this Court.

3. As a condition to succession, the State of Texas, since a date long prior to June, 1936, has imposed a transfer, succession or inheritance tax computed upon the money value of that to which each person may succeed. The transfer, succession or inheritance tax law is contained in Chapter 29, Acts of Second-called Session of 1923, as codified in Chapter 5, Articles 7119 to 7144, Revised Civil Statutes of 1925, as amended through H. B. 682, Laws of 1935. In addition, it has imposed a transfer, succession or inheritance tax computed in part on the money value of the whole of the property the succession to which is in the governing jurisdiction of the State of Texas and fixed at 80% of the taxes on the estate of the decedent as actually assessed and determined by the United States Government under its Revenue Act of 1926. This additional tax, which is known as an estate tax, is provided for in Chapter 192, Acts of 1933. In the case of a resident decedent, the primary transfer, succession or inheritance tax is assessed on all the decedent's intangible property wherever situate and upon all real estate and tangible personal property situated in the State of Texas. This tax, in the case of a non-resident, is only imposed on the tangible personal property and real estate situate in the State of Texas (Article 7117, Chapter 5, Revised Civil Statutes of 1925). The tax is computed on the actual market value at the time of decedent's death of the share passing to each beneficiary and the rates are graduated, an increased rate applying on the amount in each succeeding braket (Article 7118, Chapter 5, Revised Civil Statutes of 1925). The

amount of the tax so computed is a lien upon such property from the death of the decedent until paid (Articles 7131 and 7133, Chapter 5, Revised Civil Statutes of 1925). The additional estate tax is provided to absorb the difference, if any, between the amount of the State inheritance taxes and the 80% credit allowed under the Federal Estate Tax Act of 1926. Such taxes imposed by the laws of Texas constitute not only a condition to such succession, but also a lien on all the property of whatsoever nature and wheresoever situate to which succession is permitted. The imposed taxes constitute a substantial share of the public revenues upon which the State of Texas is dependent. The applicable provisions of the above-mentioned statutes are set out in Appendix A which for the information of the Court is appended hereto, and complainant asks this Court to consider the whole of such taxing statutes as amended, and the existence and effect thereof, as an averment of this bill as if here set forth in full.

4. Likewise, each the State of Florida, the Commonwealth of Massachusetts and the State of New York has promulgated and there has been in force in each, since a date long prior to June, 1936, a system of laws imposing a transfer, succession or inheritance tax upon the right of succession or inheritance. The United States of America since a date long prior to June, 1936 has also imposed an estate tax upon the estates of decedents.

5. The State of Florida, since a date long prior to June, 1936, as a condition to succession, has imposed a transfer, succession or inheritance tax computed upon the money value of that to which each person may succeed fixed at 80% of the taxes upon the estate of the decedent as actually assessed and determined by the United States Gov-

ernment under the Revenue Act of 1926. The estate tax law of Florida is contained in Chapter 16015, Laws of 1933. The tax is imposed on all real and personal property of resident decedents (except real and tangible personal property having an actual *situs* without the State) and on the real property and tangible personal property of non-residents situated within the State (Section 4, Chapter 16015, Laws of 1933). The Act provides that there shall be assessed as an estate tax an amount equal to the credit applicable under the Federal Estate Tax Laws (Section 3, Chapter 16015, Laws of 1933). The tax until paid is a lien for ten years upon the gross estate of the decedent (Section 15, Chapter 16015, Laws of 1933). The applicable provisions of the above-mentioned statutes are set out in Appendix B, which for the information of the Court is appended hereto, and complainant asks this Court to consider the whole of such taxing statute, the existence and effect thereof, as an averment of this bill as if here set forth in full.

6. The Commonwealth of Massachusetts, since a date long prior to June, 1936, has imposed a certain transfer, succession or inheritance tax computed upon the money value of that to which each person may succeed. The inheritance tax law is contained in Chapter 65, General Laws of 1932, as amended by Chapter 293 and Chapter 319, Laws of 1933. In addition, it has imposed a separate estate tax to absorb the difference, if any, between the total Massachusetts tax and the 80% credit allowed by the Federal Estate Tax Law. This additional tax law, which is known as an estate tax, is contained in Chapter 65A, General Laws of 1932, as amended by Chapter 284, Laws of 1932, and Chapter 316, Laws of 1933. In the case of a resident decedent, the primary inheritance tax is assessed on all the decedent's intangible property wherever situate, and upon all real estate and tangible

personal property situated in the Commonwealth of Massachusetts. This tax, in the case of a non-resident, is only imposed on the tangible personal property and real estate situate in the Commonwealth of Massachusetts (Section 1, Chapter 65A, General Laws of 1932, as amended by Chapter 284, Laws of 1932, and Chapter 316, Laws of 1933). The tax is computed on the actual market value at the time of decedent's death of the share passing to each beneficiary and the rates are graduated, an increased rate applying on the amount in each succeeding bracket (Section 1, Chapter 65A, General Laws of 1932, as amended by Chapter 284, Laws of 1932, and Chapter 316, Laws of 1933). The amount of the tax so computed is a lien upon such property from the death of decedent until paid (Section 9, Chapter 65A, General Laws of 1932, as amended by Chapter 284, Laws of 1932, and Chapter 316, Laws of 1933). The additional estate tax is provided to absorb the difference, if any, between the amount of the inheritance tax and the 80% credit allowed under the Federal Estate Tax Act (Section 1, Chapter 65A, General Laws of 1932, as amended by Chapter 284, Laws of 1932, and Chapter 316, Laws of 1933). The Commonwealth of Massachusetts has also imposed an emergency inheritance tax which was in effect at the date of decedent's death and is an additional flat sum equal to 10% of the principal inheritance tax. The applicable provisions of the above-mentioned statutes are set out in Appendix C, which for the information of the Court is appended hereto, and complainant asks this Court to consider the whole of such taxing statutes as amended, the existence and effect thereof, as an averment of this bill as if here set forth in full.

7. The State of New York, since a date long prior to June, 1936, has imposed a transfer, succession or inheritance tax computed upon the money value of the whole of the prop-

erty to which the right of succession applies. The inheritance tax law is contained in Article 10C, Chapter 710, Laws of 1930, as amended by Chapters 62, 134, 135, 136, 137 and 151, Laws of 1931; and Chapters 156, 320, 322, 323, 325, 326, 333, Laws of 1932; and Chapters 359, 459, 460, Laws of 1933; and Chapters 63, 434, 639, Laws of 1934; and by Chapters 39, 421, 499, Laws of 1935; and by Chapters 126, 576, 666, Laws of 1936. In addition, it has imposed a succession, transfer or inheritance tax computed in part on the money value of the whole of the property, the succession to which is in the governing jurisdiction of the State of New York, and computed in remaining part on 80% of the taxes on the estate of the decedent as actually assessed and determined by the United States of America under its Revenue Act of 1926. This additional tax law, which is known as an estate tax, is provided in Chapter 322, Laws of 1932. In the case of a resident decedent, the primary inheritance tax is assessed on all the decedent's intangible property wherever situate and upon all real estate and tangible personal property situated in the State of New York. This tax, in the case of a nonresident, is only imposed on the tangible personal property and real estate situate in the State of New York (Sections 249n, 249p, Article 10C, Chapter 710, Laws of 1930). The tax is computed on the actual market value of the net estate at the time of decedent's death and the rates are graduated, an increased rate applying on the amount in each succeeding bracket (Sections 249n, 249p, Article 10C, Chapter 322, Laws of 1930). The amount of the tax so computed is a lien upon such property from the death of the decedent until paid (Section 249bb, Article 10C, Chapter 710, Laws of 1930). The additional estate tax is provided to absorb the difference, if any, between the amount of the inheritance tax and the 80% credit allowed under the Federal Estate Tax Act (Chapter 322, Laws of 1932). The

applicable provisions of the above-mentioned statutes are set out in Appendix D, which for the information of the Court is appended hereto, and complainant asks this Court to consider the whole of such taxing statutes as amended, the existence and effect thereof, as an averment of this bill as if here set forth in full.

8. The United States of America, under and by virtue of its Revenue Laws in force in June, 1936, has imposed an estate tax computed upon the money value of the net estate of a decedent. The basic provisions of the Federal estate tax are to be found in Title III, Revenue Act of 1926, as amended by Revenue Acts of 1928, 1932, 1934 and 1935. The tax is imposed upon the transfer of the net estate of every decedent, whether a resident or a non-resident of the United States. Under the Act of 1926 the tax is computed on the actual market value of the net estate at the time of the decedent's death and the rates are graduated, an increased rate applying on the amount in each succeeding bracket. However, the tax imposed by this Act may be credited with the amount of any estate tax paid to the several States in an amount not to exceed 80% of the tax imposed by the Act (Section 301, Revenue Act of 1926). By the Act of 1932 a tax in addition to the tax under the Act of 1926 was imposed upon the transfer of the net estate of every decedent whether a resident or a non-resident of the United States. Under the Act of 1932 the tax is computed on the actual market value of the net estate at the time of the decedent's death and the rates are graduated, an increased rate applying on the amount in each succeeding bracket. On the basis of the rates of the 1932 act a tentative tax is first determined and from such tentative tax and the tax computed under the 1926 act the final federal tax is determined. The total amount of the tax so computed is a

lien upon all the decedent's property for a period of ten years from the death of decedent (Section 315, Revenue Act of 1926). The applicable provisions of the above-mentioned statutes are set out in Appendix E, which for the information of the Court is appended hereto, and complainant asks this Court to consider the whole of such taxing statutes as amended, the existence and effect thereof, as an averment of this bill as if here set forth in full.

9. The amount of the transfer, succession or inheritance tax due and owing the United States of America as specified in paragraph 8 above is imposed and assessed upon the estate of the decedent and is not affected by the determination of the particular State of domicile of the decedent. It is particularly averred that under the existing facts, in respect of the property of the decedent Edward H. R. Green as averred in this bill of complaint, any determination of the State of domicile for tax purposes would not affect in any way the amount of tax due the United States of America.

10. In the month of June, 1936, and on or about June 8, 1936, the decedent Edward H. R. Green, who then and there was domiciled within the State of Texas, in the City of Terrell in the County of Kaufman in said State, died in Essex County, New York, where he was temporarily sojouring. The said Edward H. R. Green was possessed at death of property of very great value, the extent, location, character and value of such property being alleged with more particularity and completeness in paragraphs 11-17 of this bill.

11. Upon information and belief, the decedent Edward H. R. Green at the time of his death was seized and pos-

sessed of the following real estate and personal tangible property:

In the State of Florida		
Real Estate	$ 53,000.00	
Personal tangible property	20,000.00	$ 73,000.00
In the State of Texas		
Real Estate		6,000.00
In the Commonwealth of Massachusetts		
Real Estate	$ 434,500.00	
Jewels, coins and household effects	3,000,000.00	3,434,500.00
In the State of New York		
Jewels, coins and stamps		3,000,000.00
		$6,513,500.00

Upon information and belief, the decedent Edward H. R. Green at the time of his death owned and possessed intangible property consisting of stocks, bonds and credits in the approximate total amount of $37,835,000. Of this amount, $46,800 was represented by deposit accounts in the First National Bank of Miami Beach, Miami, Florida, $28,500 in the First National Bank of New Bedford, Massachusetts, and $261,000 in The Chase National Bank of the City of New York. The paper evidences representing the balance of such property as is represented by paper evidences are within the State of New York and are not within the State of Texas, the Commonwealth of Massachusetts or the State of Florida. The total gross estate of the decedent was at the date of his death on June 8, 1936, approximately $44,348,500.

At least two million dollars will be required for debts and administration expenses which will leave a net estate of approximately $42,348,500.

The sources of information upon which the belief of the complainant in respect of the property and the values thereof alleged in this paragraph are: the financial agent of the decedent who was in his employ for more than twenty years prior to the decedent's death, The Chase National Bank of the City of New York in whose custody is a very great proportion of the securities belonging to the Estate, the assessment rolls of the real estate in the State of Texas, the Commonwealth of Massachusetts and the State of Florida, and statements of expert appraisers of jewels, coins and stamps.

The real estate and personal tangible property in the State of Florida was assessed at $53,000 and $20,000 respectively. The cost of said property was very largely in excess of these amounts. The real estate in the State of Texas was assessed at approximately $6,000. The real estate in the Commonwealth of Massachusetts was assessed at approximately $434,500. Upon the basis of the appraisals of experts of part of the jewels, coins, stamps and household effects in Massachusetts and the value of the balance thereof in Massachusetts as estimated, the total value of jewels, coins, stamps and household effects in that State is approximately $3,000,000. The cost of such property was very largely in excess of that amount. There has been no appraisal of the jewels, coins and stamps in the State of New York, but the purchase price of this property was very largely in excess of $3,000,000.

The intangible property has been valued at approximately $37,835,000. Practically all of such intangible property had a readily ascertainable market value as of the date of the decedent's death. The value of the small amount of

remaining intangible property which did not have a readily ascertainable market value as of the date of the decedent's death has been estimated by the financial agent of the decedent.

12. Under the Estate Tax Laws of the United States hereinabove referred to, the United States will collect a net Estate tax of approximately $20,800,000. The Federal Estate Tax return has not yet been filed. The calculation of the Federal tax is set forth in Appendix F which for the information of the Court is appended hereto and complainant asks this Court to consider such calculation as an averment of this bill as if here set forth in full.

13. Under the succession, transfer or inheritance tax laws of the State of Texas hereinabove referred to, the State of Texas is entitled to levy and collect a tax in the amount of approximately $5,326,000. The calculation of the tax under the laws of the State of Texas is set out in Appendix G, which, for the information of the Court, is appended hereto and complainant asks this Court to consider such calculation as an averment of this bill as if here set forth in full.

14. Under the transfer, succession or inheritance tax laws of the State of Florida hereinabove referred to, the State of Florida will levy and collect an inheritance tax in the amount of approximately $5,335,000. The calculation of the tax under the laws of the State of Florida is set out in Appendix H which, for the information of the Court, is appended hereto and complainant asks this Court to consider such calculation as an averment of this bill as if here set forth in full.

15. Under the transfer, succession or inheritance tax laws of the Commonwealth of Massachusetts hereinabove

referred to, the Commonwealth of Massachusetts will levy and collect a tax in the amount of approximately $5,809,000. The calculation of the tax under the laws of the Commonwealth of Massachusetts is set out in Appendix I which, for the information of the Court, is appended hereto and complainant asks this Court to consider such calculation as an averment of this bill as if here set forth in full.

16. Under the transfer, succession or inheritance tax laws of the State of New York hereinabove referred to, the State of New York will levy and collect a tax in the amount of approximately $7,132,000. The calculation of the tax under the laws of the State of New York is set out in Appendix J, which, for the information of the Court, is appended hereto and complainant asks this Court to consider such calculation as an averment of this bill as if here set forth in full.

17. In summary, the total amount of Estate and Inheritance taxes which the United States of America and the States of Florida and New York and the Commonwealth of Massachusetts will attempt to collect is approximately $39,090,000. The total net estate is approximately $42,348,500, and, therefore, after the collection of such taxes, the sum remaining in the amount of approximately $3,258,500 will not be sufficient to pay the taxes to which the State of Texas is entitled as aforesaid in the amount of approximately $5,326,000. The exact figures, of which the above statements in this paragraph are approximations, are summarized with more particularity in a summary of the foregoing calculations referred to in paragraphs 11-16 above (set out in detail as Appendices F, G, H, I and J to this bill of complaint), which summary is set out in Appendix K and which, for the information of the Court, is appended hereto, and complainant asks this Court to consider said

summary as an averment of this bill of complaint as if here set forth in full.

18. The question in which State a particular person actually was domiciled who died in June, 1936, and who is claimed by each the State of Texas, the State of Florida, the Commonwealth of Massachusetts and the State of New York to have been domiciled at death within its limits, is the issue presented here. Such a determination will decide which of the above named States is entitled, to the exclusion of all others, to assess and impose a transfer, succession or inheritance tax upon the right of succession to property subject to such a tax by the State of domicile and by no other State.

19. The respondent Hetty Sylvia Ann Howland Green Wilks claims to be, and upon information and belief the complainant avers that she is, a sister of the said Edward H. R. Green. The said respondent asserts the right and privilege of succession to the whole of the said tangible and intangible personal property owned by the said Green at death. The respondent Mabel Harlow Green claims to be, and, upon information and belief the complainant avers that she is, the widow of the said Edward H. R. Green. This said respondent also asserts the right and privilege of succession to the whole of the said tangible and intangible property owned by the said Green at death.

20. The complainant is not informed of any other person than the said Hetty Sylvia Ann Howland Green Wilks and the said Mabel Harlow Green who asserts, or who may assert, any right or privilege to succeed to any portion of said tangible and intangible personal property owned by the said Green at death, and complainant avers, on information and belief, that there is no person other than those persons

above named who may assert any right or privilege to succeed to the property of the decedent Green. On information and belief, the complainant avers that the said Green left surviving him no child, or descendant of any deceased child, no brother or descendant of any deceased brother, no other sister than the said Hetty Sylvia Anna Howland Green Wilks, no descendant of any deceased sister, and no father and no mother.

21. The said Edward H. R. Green was born abroad, a citizen of the United States of America, of American parents who were domiciled and resided in Bellows Falls, Vermont. In the year 1892, at the age of twenty-four, he entered into the State of Texas, in the City of Terrell in the County of Kaufman of said State, and began to reside and to make his home in the said State of Texas. He continued such residence and domicile within the said State continuously at all times thereafter until his death in June, 1936. Throughout the whole of this period on innumerable occasions the said Edward H. R. Green, through civic activities and by frequent declarations manifested a clear intention and an unquestioned determination to maintain and preserve at all times his domicile and residence within the State of Texas. Beginning in 1910 the unfortunate circumstances of his mother's failing health, together with the necessity of rendering assistance in the extensive financial activities of his said mother, the famous Hetty Green, required the absence of the decedent Green from Texas for longer and more frequent periods than had been his habit, custom and wont. The death of the said Hetty Green in 1916 and the manifold duties coincident with the administration of her estate, and the great trusts and responsibilities imposed upon him by his mother and his sister, the respondent Wilks, enlarged the activities of Edward H. R. Green and required of him the

devotion and expenditure of a large portion of his time in the State of New York and in the Commonwealth of Massachusetts. During another portion of this period his failing health found relief in the State of Florida and it became his custom to spend the more inclement months of each year in that State, but at no time during this period did he by declaration or act manifest any intention or purpose of abandoning his residence and domicile in the State of Texas for any of the States in which he temporarily sojourned. He intended to retain continuously the State of Texas as his domicile and regularly and repeatedly within each and every year until his death he declared and manifested such intention, and he meticulously avoided conduct or actions which under any statute or administrative rule of either the State of Texas or any other State might constitute him *prima facie* a resident or inhabitant or citizen of such other State or his domicile that of such other State.

22. In law and in fact the said Edward H. R. Green was domiciled at his death in the State of Texas. In law and in fact he was not domiciled at such time either in the State of Florida, the Commonwealth of Massachusetts, or the State of New York or in any State other than the State of Texas.

23. Notwithstanding the facts as aforesaid, each the State of Florida, the Commonwealth of Massachusetts, and the State of New York in good faith claims that the said Edward H. R. Green was domiciled at death within its territorial limits, and that the payment to such claimant State of a transfer, succession or inheritance tax is a condition of the right and privilege of succession of each the respondent Mabel Harlow Green and the respondent Hetty Sylvia Ann Howland Green Wilks to the tangible property located within

its jurisdiction and the intangible personal property wherever located, and that a lien exists on all of such property to secure the payment of such tax.

24. As evidenced by the facts averred in paragraphs 11 and 13 above as to the amount of property existent within the State of Texas and as to the amount of tax due the State of Texas, it is apparent that there is not sufficient property within the State of Texas with which to satisfy the asserted claim and the asserted lien of the State of Texas for inheritance tax or any substantial part thereof; in fact, the property located within the State of Texas is for all practical purposes negligible in amount and grossly inadequate to pay any tax now due and owing the said State of Texas, as more particularly shown by the facts averred in paragraphs 11 and 13 above.

25. As evidenced by the facts averred in paragraphs 11-17 above as to the amount of property owned by the estate of the decedent Green, and as to the amounts claimed to be now due by each the State of Florida, the Commonwealth of Massachusetts, the State of New York, and the State of Texas, it is apparent that there is not sufficient property in the estate of the decedent Green with which to satisfy all the asserted claims and the asserted liens of each the State of Florida, the Commonwealth of Massachusetts, the State of New York and the State of Texas for transfer, succession or inheritance taxes and the federal estate tax now due and owing to the United States of America, in their entirety. In the event that each the State of Florida, the Commonwealth of Massachusetts, the State of New York and the State of Texas is successful in obtaining a determination from some court other than this Court that the domicile of the decedent Green was in that State at the

time of his death, and is successful in prosecuting its claim for the imposition of its transfer, succession or inheritance taxes, then and in that event at least one of the above States would be unable to find sufficient property of the decedent Green out of which to satisfy its claim for transfer, succession or inheritance tax, and with particularity it is alleged that in event each the State of Florida, the Commonwealth of Massachusetts and the State of New York fully and completely satisfy their claim for transfer, succession or inheritance tax out of the estate of the decedent Edward H. R. Green, then it is apparent that there would not be left a sufficient amount in the estate of the decedent Edward H. R. Green out of which the State of Texas could satisfy its just and lawful lien for transfer, succession or inheritance taxes now lawfully due and owing to it.

26. Over nine months have elapsed since the death of the said Edward H. R. Green. Proceedings of one sort or another have been begun during this time in each the State of Texas, the State of Florida, the Commonwealth of Massachusetts, and the State of New York which may be briefly summarized as follows:

(a) On July 28, 1936, on her *ex parte* application alleging that Edward H. R. Green died intestate on June 8, 1936, and that at death and for many years previously he was domiciled in Kaufman County, Texas, the County Court of Kaufman County, Texas, in the cause entitled Estate of Edward H. R. Green, Deceased, No. 954, entered an order appointing Mabel Harlow Green temporary administratrix of his estate, and on notice posted and published, in accordance with the laws of Texas, that unless objection were made by August 10, 1936, the appointment of the said Mabel Harlow Green as administratrix would be made permanent, such Court, no objection having been filed, entered an order on August 10, 1936, making permanent

the said appointment of the said Mabel Harlow Green as administratrix. On oath and bond filed, letters of administration were issued to her on August 18, 1936. Notwithstanding such orders, the laws of Texas yet permit appearance and proof in such proceeding of a different domicile and of a last will and testament, if any.

(b) On or about August 1, 1936, the respondent Hetty Sylvia Ann Howland Green Wilks filed in the Surrogate's Court of Essex County, New York, a paper dated March 28, 1908, and alleged to be the last Will and Testament of Edward H. R. Green, and duly petitioned said Court that the same be probated and that she be confirmed as executrix thereof, and alleged as jurisdictional facts that the said Edward H. R. Green was a non-resident of New York, but died in Essex County, New York, leaving personal property situate in New York. On or about September 14, 1936 the said Mabel Harlow Green and the New York State Tax Commissioner entered their appearances in the said probate proceeding. For the purpose of conserving the property and evidences of property owned by the said Edward H. R. Green at death and situate in the State of New York, the Surrogate before whom such proceeding is pending entered an order, on October 9, 1936, appointing one Thomas W. MacDonald temporary administrator, with authority to take possession of such property and evidences of property and to conserve the same. Said probate proceeding relates solely to the administration of and right of succession to the property of the decedent Green, and the sole question in issue or which can be in issue under the law of New York in this proceeding is whether the said Hetty Sylvia Ann Howland Green Wilks or the said Mabel Harlow Green succeeds to the whole or any part of the property of the said decedent Green, and the right of the State of New York or any of the other of the above-named respondent States to a succession,

transfer or inheritance tax on the estate of the decedent Green is not involved in said proceeding. Many hearings have been held in said proceeding and approximately 900 pages of testimony have been taken.

(c) Thereafter the said Thomas W. MacDonald as temporary administrator as aforesaid filed a petition for the purpose of instituting a so-called estate tax proceeding which under the law of New York is a proceeding separate and distinct from the probate proceeding above referred to. Pursuant to this petition, the said Court entered an order in this separate estate tax proceeding dated January 4, 1937, permitting each the Commonwealth of Massachusetts and the States of Florida, Texas and Vermont to intervene and appear as a party in said estate tax proceeding and directing that the issue of the domicile of the decedent Green be heard and determined in that proceeding. The Tax Commission of the State of New York has appealed from the said order of that Court and its appeal is now pending in the Appellate Division, Third Judicial Department of the State of New York. After the entry of the above mentioned order the Commonwealth of Massachusetts duly entered its appearance but upon the application of the Tax Commissioner of the State of New York such appearance was stricken out.

(d) On August 31, 1936, Mabel Harlow Green commenced an action in the United States District Court for the Northern District of Texas at Dallas, Texas, against the respondent Hetty Sylvia Ann Howland Green Wilks docketed as No. 3672-928 in Equity in which she sought a determination of her rights, if any, in the property of the decedent Green and sought the determination of a claim by the respondent Wilks of the existence of a so-called ante-nuptial agreement which prevented the said Mabel Harlow Green from asserting any claim or interest in the property of the decedent Green.

(e) On or about October 21, 1936, upon application of the Commissioner of Corporations and Taxation of the Commonwealth of Massachusetts, one Thomas Witter Chrystie was appointed special administrator of the estate of said Edward H. R. Green in Massachusetts by the Probate Court of Bristol County, Massachusetts, and was vested with the authority to take possession of and to conserve the property and the evidences of property owned by the said Edward H. R. Green at death and situate within the Commonwealth of Massachusetts.

(f) On or about January 4, 1937, upon the application of Mabel Harlow Green, the said Mabel Harlow Green was by the County Judges' Court of Dade County, Florida, appointed ancillary administratrix of the estate of said Edward H. R. Green, deceased, located within the State of Florida.

27. Neither the State of Texas, the State of Florida, the Commonwealth of Massachusetts nor the State of New York is a party to the proceedings in Kaufman County, Texas, the nature of which is more fully set out above in subdivision (a) of paragraph 26. Neither the State of Texas, the State of Florida, nor the Commonwealth of Massachusetts is a party to the proceedings in the Surrogate's Court of Essex County, New York, the nature of which is more fully set out in subdivision (b) of paragraph 26 above. The State of New York is a party to the proceedings in the Surrogate's Court of Essex County, New York, as set out above in subdivision (c) of paragraph 26, but an appeal has been taken therefrom by the State Tax Commission of the State of New York and is now pending in the appellate court, all as more particularly specified in subdivision (c) of paragraph 26 above. Neither the State of Texas, the State of Florida, the Commonwealth of Massachusetts nor the State of New York are parties to

the proceeding in the United States District Court for the Northern District of Texas, which is more fully set out in subdivision (d) of paragraph 26 above. The Commonwealth of Massachusetts alone acting through its Commissioner of Corporations and Taxation is a party to the proceeding in the Probate Court of Bristol County, Massachusetts, which is fully set out in subdivision (e) of paragraph 26 above. Neither the State of Texas, the State of Florida, the Commonwealth of Massachusetts nor the State of New York is a party to the proceeding in Dade County, Florida, more fully set out in subdivision (f) of paragraph 26 above. The State of Texas avers that it will not appear in any of the proceedings now instituted and enumerated above in paragraph 26 and it avers upon information and belief that neither the State of Florida, the Commonwealth of Massachusetts nor the State of New York will appear in any of such proceedings (except where they have appeared or are now present as set out in paragraph 26 above) either now pending or yet to be instituted.

28. The complainant avers that it is the law of each the State of Texas, the State of Florida, the Commonwealth of Massachusetts and the State of New York and the law of the land that no judgment of any State or Federal court is or could be binding against any other State not a party to the proceedings in which such judgment was entered.

29. From the facts averred in paragraphs 1, 26-28 above, it is apparent that no judgment rendered in any State or Federal court in the State of Florida, the Commonwealth of Massachusetts, the State of New York or the State of Texas, can bind all the parties respondent and the party complainant to this proceeding and that, therefore, the only Court which has the requisite jurisdiction to entertain this

complaint against the said parties respondent and on behalf of the party complainant is this Honorable Court, the Supreme Court of the United States. Only this Court possesses jurisdiction, within the judicial system of the United States of America and of its several States, to declare and determine in such manner as to be decisive among the parties to this proceeding the question in which of such four claimant States—Texas, Florida, Massachusetts and New York—the said Edward H. R. Green was domiciled at death.

30. In none of such proceedings referred to in paragraph 26 above has any adjudication as to domicile been made, or any adjudication that any liability exists either to the State of Texas or the State of Florida or the Commonwealth of Massachusetts or the State of New York for transfer, succession or inheritance taxes, or any adjudication of the amount of such liability. The complainant avers that all of such questions are as yet unadjudicated by any court of the United States of America or of the several States thereof, and that in the due order of judicial procedure, the question of domicile must first be decided before any of such other questions as to tax liability to any of the claimant States may be determined, and that such question of domicile must be decided by a court having jurisdiction over all of the parties to this cause and in a proceeding to which all are parties.

31. The respondent States and all of them, each the State of Florida, the Commonwealth of Massachusetts and the State of New York, are claiming and asserting to be the State of domicile of the decedent Edward H. R. Green, and as such are claiming and asserting a present lien for transfer, succession or inheritance taxes in the amounts heretofore specified in paragraphs 14-16 above, upon the intangible

personal property of the decedent wherever located and upon the realty and tangible personal property of the decedent located within the territorial limits of such respective claimant States. The Commonwealth of Massachusetts is claiming and asserting its right as the domiciliary State of the decedent Green to enforce a lien for transfer, succession or inheritance taxes in the amount set out in paragraph 15 upon all the intangible personal property of the estate of Edward H. R. Green, decedent, wherever located, and upon the realty and tangible personal property of the decedent Green located within the territorial limits of the Commonwealth of Massachusetts and to that end, has had appointed a Conservator upon application of its Commissioner of Corporations and Taxation as stated in paragraph 26, subdivision (e) above, which Conservator has taken physical possession of all the tangible personal property and of all the real estate of the decedent Edward H. R. Green located within the said Commonwealth of Massachusetts, upon all of which the said Commonwealth of Massachusetts asserts its lien for transfer, succession or inheritance taxes. Likewise, the State of Florida is claiming and asserting its right as the domiciliary State of the decedent Green to enforce a lien for transfer, succession or inheritance taxes in the amounts set out in paragraph 14 upon all the intangible personal property of the estate of the decedent Green, wherever located, and upon the realty and tangible personal property of the decedent Green located within the territorial limits of the State of Florida and to that end, has taken and is taking all necessary steps to perfect its said asserted lien. Likewise, the State of New York is claiming and asserting its right as the domiciliary State of the decedent Green to enforce a lien for transfer, succession or inheritance taxes in the amounts set out in paragraph 16 upon all the intangible personal property of the estate of the decedent Green

wherever located and upon the realty and tangible personal property of the decedent Green located within the territorial limits of the State of New York and to that end, has taken and is taking all necessary steps to perfect its said asserted lien, and more particularly, has instituted said separate judicial proceeding, the so-called estate tax proceeding, as specified in paragraph 26 subdivision (c) above.

32. By reason of the facts hereinbefore particularly averred in paragraphs 11-17 and 24-28 above, the rights of complainant, the State of Texas, and its rightful and lawful lien for transfer, succession or inheritance taxes as averred above, are now in actual jeopardy and the complainant is suffering and sustaining and will further suffer and sustain actual injury and irreparable damage to its said rights and to its lawful and rightful lien for transfer, succession or inheritance taxes as aforesaid unless the relief prayed for in this bill of complaint is granted.

33. On information and belief, the complainant avers that unless this Court shall here and now take jurisdiction and determine the said question of domicile, complainant will be without means of enforcing its lawful and just right to and lien for a transfer, succession or inheritance tax upon the estate of the said decedent Green in the amount of approximately $5,326,000, and that the complainant and the sovereign people thereof will be deprived of their lawful, just and valuable right to and lien for this said sum of approximately $5,326,000; and that the relief prayed for in this bill of complaint represents the only relief available to the said complainant and the people thereof.

34. The complainant the State of Texas avers that this proceeding is brought solely seeking the protection of and insurance by this Honorable Court of its right to impose

and satisfy its exclusive lien as the State of domicile of the decedent Green upon the estate of the decedent Edward H. R. Green for transfer, succession or inheritance taxes, and that it has no interest whatsoever in the succession to the estate of the decedent Edward H. R. Green, and the State of Texas further solemnly avers that this proceeding is brought solely in its own behalf and upon the behalf of no other party.

35. By reason of all the aforesaid an actual controversy now exists between the complainant and the respondents.

36. In consideration whereof and forasmuch as the complainant is without adequate remedy save in this Court sitting as a Court of Equity, the complainant prays this Honorable Court to issue its writ of subpoena in due form directed to the State of Florida, the Commonwealth of Massachusetts, the State of New York, Hetty Sylvia Ann Howland Green Wilks and Mabel Harlow Green commanding them on a day certain to appear before this Honorable Court to answer all and singular the matters and things hereinbefore set forth and complained of; but answer to this bill of complaint need not be under oath, answer under oath of each of the respondents being hereby expressly waived.

37. And the complainant prays that this Court may determine, declare and adjudge whether, for purposes of taxation as aforesaid, the said Edward H. R. Green was domiciled at death in the State of Texas, or in the State of Florida, or in the Commonwealth of Massachusetts, or in the State of New York, and more particularly, may determine, declare and adjudge that the said Edward H. R. Green, for purposes of taxation as aforesaid, was domiciled at death within the State of Texas, and not within either the State of Florida, or the Commonwealth of Massachu-

setts, or the State of New York, and further may determine, declare and adjudge that the complainant, and the complainant alone, has exclusive right and jurisdiction to impose and collect succession, transfer or inheritance taxes upon the intangible personal property as aforesaid owned by the said Edward H. R. Green at death.

38. And the complainant further prays for all other, further, different, and additional relief, by injunction or otherwise, as this Honorable Court may deem expedient, and offers to do all such equity as this Honorable Court shall require.

WILLIAM MCCRAW,
Attorney General, State of Texas,
LLEWELLYN B. DUKE,
Assistant Attorney General,
Attorneys for Complainant.

}ss.:

WILLIAM MCCRAW, having been first duly sworn, upon his oath says:

I am Attorney General of the State of Texas, and as such have authority to file in its name and behalf, in the Supreme Court of the United States, the foregoing bill of complaint and motion for leave to file the same. I am familiar with the averments contained in such bill of complaint, and according to my information and belief, such averments are true in all respects.

Sworn to and subscribed by The Honorable William MCCRAW, before me, the undersigned authority, this 12th day of March, 1937.

APPENDIX A.

Pertinent Provisions of Vernon's Texas Statutes, 1936, Relating to Estate and Inheritance Taxes.

ART. 7117. PROPERTY SUBJECT.—All property within the jurisdiction of this State, real or personal, corporate or incorporate, and any interest therein, whether belonging to inhabitants of this State or to persons who are not inhabitants, regardless of whether property is located within or without this State, which shall pass absolutely or in trust by will or by the laws of descent or distribution of this or any other State, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor or donor, shall upon passing to or for the use of any person, corporation or association, be subject to a tax for the benefit of the State's general revenue fund in accordance with the following classifications; provided, however, that the tax imposed by this Article in respect to personal property of non-residents (other than tangible property having an actual situs in this State) shall not be payable: (1) if the grantor or donor at the time of his death was a resident of a State or territory of the United States or of a foreign country, which, at the time of his death, did not impose a transfer or inheritance tax of any character in respect of personal property of residents of this State (other than tangible personal property having an actual situs in said State); or, (2), if the laws of the State or territory or foreign country of the residence of the grantor or donor at the time of his death, contained a reciprocal provision under which nonresidents were exempted from transfer or inheritance taxes of every character in respect to personal property (other than tangible personal property having an actual situs therein) provided the State or territory or foreign country of residence of such nonresidents allowed a similar exemption to residents of the State or territory or foreign country of residence of such a grantor or donor. For the purpose of this Article the District of Columbia and possessions of the United States

shall be considered territories of the United States, and Provinces of the Dominion of Canada shall be considered foreign countries. Provided further that the provisions of this Act shall not apply to residents of those states which have no inheritance tax law. [Acts 2nd C. S. 1923, p. 63; Acts 1929, 41st Leg., 1st C. S., p. 109, ch. 50, § 1.]

ART. 7120. CLASS C—BROTHER OR SISTER.—If passing to or for for[1] the use of a brother or sister or a direct lineal descendant of a brother or sister, of the decedent, the tax shall be three per cent on any value in excess of ten thousand dollars and not exceeding twenty-five thousand dollars; four per cent on any value in excess of twenty-five thousand dollars and not exceeding fifty thousand dollars; five per cent on any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; six per cent on any value in excess of one hundred thousand dollars and not exceeding two hundred and fifty thousand dollars; seven per cent on any value in excess of two hundred and fifty thousand dollars and not exceeding five hundred thousand dollars; eight per cent on any value in excess of five hundred thousand dollars and not exceeding seven hundred and fifty thousand dollars; nine per cent on any value in excess of seven hundred and fifty thousand dollars and not exceeding one million dollars; and ten per cent on any value in excess of one million dollars. [Acts 2nd C. S., 1923, p. 63.]

ART. 7133. LIEN.—A lien shall exist on all property subject to taxation under this law to secure the payment of all taxes, penalties and costs provided for in this chapter. All persons acquiring any portion of said property shall be charged with notice of the existence of all such unpaid taxes, penalties and costs, and of the lien securing their payment, which may be enforced in any suit brought for the collection of said taxes, penalties and costs. [Id.]

ART. 7144a. IMPOSITION OF ADDITIONAL INHERITANCE TAX. —Sec. 1. In addition to the inheritance tax already levied

[1]So in enrolled bill. The second "for" should probably be omitted.

by this State under existing laws, an inheritance and transfer tax is hereby levied upon the net estate of every decedent dying after this Act shall take effect, and whose estate, or any portion thereof, is, or hereafter shall be, made taxable under the inheritance tax laws of this State, or that may be subject to such taxes under any law of this State that may be hereafter enacted. Said tax shall be, and is, levied upon the entire net value of the taxable estate of the decedent situated and taxable in the State of Texas, and the tax on each such estate shall be equal to the difference between the sum of such taxes due this State as inheritance or transfer taxes and eighty (80) per cent of the total sum of the estate and transfer taxes imposed on such estate by the United States Government under the Revenue Act of 1926, by reason of the property of such estate which is situated in this State and taxable under the laws of this State.

ADDITIONAL TAX AS LIEN ON ENTIRE ESTATE.

Sec. 2. The additional tax aforesaid shall be a lien upon the entire estate of the deceased and collectable out of said entire estate, or any part thereof, regardless of exemptions and deductions; and, in event two (2) or more persons succeed to or become the owners of taxable interests in such estate, and in event inheritance or transfer taxes are assessed under the law against portions thereof or interest therein severally, then said additional tax levied and collected under this Act shall be apportioned between or among such part owners in proportion to the amount of the tax assessed against each share or interest in said estate.

WHEN ADDITIONAL TAX NOT IMPOSED.

Sec. 3. In the event the amount of inheritance and transfer taxes assessed against any certain estate under the inheritance tax laws of this State shall equal or exceed eighty (80) per cent of the estate or transfer taxes assessed and computed by the United States under the Revenue Act of 1926, against said estate or property belonging thereto and situated within the State of Texas, then no additional

taxes shall be collected hereunder, it being the purpose and intention of this Act to collect only a sufficient additional tax, when necessary, for the State to get the full benefit of the eighty (80) per cent credit to the States provided for by Section 301, Chapter 27 of the Federal Revenue Act of 1926.[1]

IMPOSITION OF TAX SUFFICIENT TO EQUAL EIGHTY PER CENT OF FEDERAL TAX.

Sec. 4. Where no inheritance tax is imposed on an estate, which is situated in this State, under the laws of this State, by reason of its value not exceeding in value the amount of exemptions, and an estate tax is imposed on such estate by the Federal Government, then there shall be, and is hereby, levied, and shall be collected from such estate, as inheritance or transfer tax sufficient in amount to equal eighty (80%) per cent of said tax imposed by the Federal Government under the Revenue Act of 1926, on that portion of said estate which is situated in the State of Texas. In computing and determining the rate of the tax in such cases named in this Section, the State Comptroller, or other officers, whose duty it is to calculate and determine the amount of inheritance taxes, shall compute the same upon the net valuations of said estate as determined and used by the United States in computing the amount of the Federal Government tax due upon said estate, and said tax shall be paid from the whole of such estate before partition and distribution among the joint or several owners of same, and the said tax shall be due and payable, and shall be subject to the same interest and penalties for non-payment, as are other inheritance taxes under the provisions of the inheritance tax laws of the State. [Acts 1933, 43rd Leg., p. 581, Chapter 192, Section 2-b.]

[1]26 U. S. C. A. §§ 410, 413, 460.

APPENDIX B.

Pertinent Provisions of the Estate Tax Law of Florida.

1342(81) *Definition of terms used in law.*—When used in this law:

* * * * *

(d) The word "transfer" shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift, or appointment in the manner herein described;

* * * * *

(f) The word "resident" means a natural person domiciled in the State of Florida;

* * * * *

(j) The term "tangible personal property" means corporeal personal property, including money; and the term "intangible personal property" means incorporeal personal property including deposits in banks, negotiable instruments, mortgages, debts, receivables, shares of stock, bonds, notes, credits, evidences of an interest in property, evidences of debt and choses in action generally. (Chap. 16015, Acts 1933, § 2.)

1342(82) *Effective date of law.*—This law shall take effect at 12:01 o'clock A. M. Eastern standard time, October 1st, A. D. 1933, and shall apply to the estates of decedents dying thereafter; and the estates of decedents dying prior thereto shall be taxed in accordance with the statutes and laws of Florida in force prior to the effective date of this law. (Id. § 33.)

1342(83) *Imposition of tax on estates of resident decedents.*—A tax is hereby imposed upon the transfer of the estate of every person dying after the effective date of this law who at the time of death was a resident of this State, the amount of which shall be a sum equal to the amount by

which the credit allowable under the applicable Federal revenue Act for estate, inheritance, legacy and succession taxes actually paid to the several States shall exceed the aggregate amount of all constitutionally valid estate, inheritance, legacy and succession taxes actually paid to the several States of the United States (other than the State of Florida) in respect to any property owned by such decedent or subject to such taxes as a part of or in connection with his estate. (Id. § 3.)

1342(84) *Imposition of tax on estates of nonresident decedents.*—A tax is hereby imposed upon the transfer of real property situate and tangible personal property having an actual situs in this State of every person who at the time of death was not a resident of this State but was a resident of the United States, the amount of which shall be a sum equal to such proportion of the amount of the credit allowable under the applicable Federal revenue Act for estate, inheritance, legacy and succession taxes actually paid to the several States, as the value of the property taxable in this State bears to the value of the entire gross estate wherever situate. (Id. § 4.)

1342(94) *Tax payable from entire estate.*—If the tax or any part thereof is paid or collected out of that part of the estate passing to or in possession of any person other than the executor in his capacity as such, such person shall be entitled to a reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the person whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest in the estate is subject to an equal or prior liability for the payment of tax, debts, or other charges against the estate, it being the purpose and intent of this section that so far as is practicable and unless otherwise directed by the will of the decedent, the tax shall be paid out of the estate before its distribution; but the commissioner shall not be charged with enforcing contribution from any person or persons. (Id. § 14.)

1342(95) *Lien of tax.*—Unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the commissioner is satisfied that no tax liability exists or that the tax liability of an estate has been fully discharged or provided for, he may issue a waiver releasing any or all property of such estate from the lien herein imposed. There shall be paid to the commissioner a fee of one dollar for each waiver so issued. (Id. § 15.)

1342(105) *Prima facie liability for tax.*—The estate of each decedent whose property shall be subject to the laws of the State of Florida, shall be deemed prima facie liable for estate taxes under this law, and shall be subject to a lien therefor in such amount as may be later determined to be due and payable on such estate as provided in this law. Such presumption of liability shall begin on the date of the death of the decedent and shall continue until the full settlement of all taxes which may be found to be due under this law, such settlement to be shown by receipts for all taxes due to be issued by the commissioner as provided for in this law. * * * (Id. § 25.)

(The above provisions may be found in the Permanent Cumulative Supplement to the Compiled General Laws of Florida (1936) First Division—Title VI, Chapter V(A), Sections 134280-1342111 inclusive.)

APPENDIX C.

Pertinent Provisions of the General Laws of Massachusetts Relating to Inheritance and Estate Taxation.

Chapter 65.

Taxation of Legacies and Successions.

§ 1. *Taxation of Legacies and Successions; Rates of Tax; Exemptions.*—All property within the jurisdiction of the commonwealth, corporeal or incorporeal, and any interest therein, belonging to inhabitants of the commonwealth, and all real estate or any interest therein and all tangible personal property within the commonwealth belonging to persons who are not inhabitants of the commonwealth except such an interest in such real estate as is represented by a mortgage or by a transferable certificate of participation or share of an association, partnership or trust, which shall pass by will, or by laws regulating intestate succession, or by deed, grant or gift, except in cases of a bona fide purchase for full consideration in money or money's worth, made in contemplation of the death of the grantor or donor or made or intended to take effect in possession or enjoyment after his death, and any beneficial interest therein which shall arise or accrue by survivorship in any form of joint ownership in which the decedent joint owner contributed during his life any part of the property held in such joint ownership or of the purchase price thereof, to any person, absolutely or in trust, except to or for the use of charitable, educational or religious societies or institutions, the property of which is by the laws of the commonwealth exempt from taxation, or for or upon trust for any charitable purposes to be carried out within the commonwealth, or to or for the use of the commonwealth or any town therein for public purposes, shall be subject to a tax at the percentage rates fixed by the following table:

Relationship of Beneficiary to Deceased.	Rate Per Centum of Tax on Value of Property or Interest.							
	On Value not over $10,000.	On Excess above $10,000, not over $25,000.	On Excess above $25,000, not over $50,000.	On Excess above $50,000, not over $250,000.	On Excess above $250,000, not over $500,000.	On Excess above $500,000, not over $750,000.	On Excess above $750,000, not over $1,000,000.	On Excess above $1,000,000.
• • • • •								
Class A. **Husband, wife, father, mother; child, adopted child, adoptive parent, grandchild,**	1%	1%	2%	4%	5%	6%	7%	8%
• • • • •								

(1891, 425, § 1; 1895, 307; 1896, 108; 1901, 297; R. L. 15, § 1; 1905, 470, § 1; 1906, 436, § 1; 1907, 563, §§ 1, 3; 1909, 268, § 1; 490, IV, §§ 1, 3; 527, § 1; 1911, 502; 1912, 678, §§ 1, 2; 1916, 268, §§ 1, 3; 1920, 396, § 1; 548, § 1; 1922, 347; 403, § 1, 1924, 128; 1925, 338, § 1; 1926, 148, §§ 1, 2; 1927, 156, § 1; 929, 292, § 1; 1933, 293.)

§ 9. *Lien for Tax; Property Exempt; Discharge.*—Property of which a decedent dies seized or possessed, subject to taxes as aforesaid, in whatever form of investment it may happen to be, and all property acquired in substitution therefor, shall be charged with a lien for all taxes and interest thereon which are or may become due on such property; but said lien shall not attach to any personal property after the same has been sold or disposed of for value by the executors, administrators or trustees, or to real estate after it has been conveyed by the executors, administrators or trustees under license or decree of the probate court, or to real estate which, during the life of the grantor, is conveyed by recorded or registered deed and transferred in possession and enjoyment by him to the grantee, in contemplation of death. • • •

(1891, 425, § 4; 1895, 430, § 1; R. L. 15, § 4; 1902, 473, § 1; 1903, 248; 276, § 1; 1907, 563, § 4; 1909, 490, IV, § 4; 527, § 2; 1915, 152; 1916, 268, § 2; 1920, 548, § 2.)

CHAPTER 65A

Taxation of Transfers of Certain Estates.

§ 1. *Transfers of Certain Estates, Taxation of.*—A tax is hereby imposed upon the transfer of the estate of every person dying after February twenty-sixth, nineteen hundred and twenty-six, who at the time of death was a resident of this commonwealth, the amount of which shall be the amount by which eighty per cent of the estate tax payable to the United States under the provisions of the federal revenue act of nineteen hundred and twenty-six shall exceed the aggregate amount of all estate, inheritance, legacy and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent or subject to such taxes as a part of or in connection with his estate.

A tax is hereby imposed upon the transfer of real property or intangible personal property in the commonwealth of every person who at the time of death was a resident of the United States but not a resident of the commonwealth, and upon the transfer of all property, both real and personal, within the commonwealth of every person who at the time of death was not a resident of the United States, the amount of which shall be a sum equal to such proportion of the amount by which the credit allowable under the applicable federal revenue act for estate, inheritance, legacy and succession taxes actually paid to the several states exceeds the amount actually so paid for such taxes, exclusive of estate taxes based upon the difference between such credit and other estate taxes and inheritance, legacy and succession taxes, as the value of the property in the commonwealth bears to the value of the entire estate, subject to estate tax under the applicable federal revenue act. (1927, 178, §1; 1932, 284; 1933, 316, § 1.)

§ 6. *Federal Revenue Act, Change in, Effect.*—If the amount of tax imposed by Title III of said revenue act shall be increased or decreased as affecting an estate taxable here-

under subsequent to the payment of the tax on account of such estate imposed by section one of this chapter the tax imposed upon such estate hereunder shall be changed accordingly. * * * (1927, 178, § 1.)

§ 4. *Repayment, Collection, etc., Certain Laws Applicable to.*—The provisions of section twenty-seven of chapter fifty-eight relative to the repayment of illegal taxes and all provisions of said chapter sixty-five relative to the determination, certification and collection of the tax imposed by said chapter, relative to the refund or recovery of taxes assessed and collected without authority of law and relative to the determination of questions concerning the tax and all necessary administrative provisions of said chapter sixty-five shall also be effective in reference to all corresponding matters arising in connection with the tax hereunder, except that no lien shall attach to any property of any estate on account of the tax imposed hereunder. * * * (1927, 178, § 1.)

Chapter 397, Laws of 1936, approved June 24, 1936.

* * * * *

Section 2. All property subject to a legacy and succession tax under the provisions of chapter sixty-five of the General Laws, as appearing in the Tercentenary Edition, and of any further amendments thereof or additions thereto, shall be subject to an additional tax of ten per cent of all taxes imposed by said provisions. All provisions of law relative to the determination, certification, payment, collection and abatement of such legacy and succession taxes shall apply to the additional tax imposed by this section.

* * * * *

Section 5. * * * Section two shall apply only to property or interests therein passing or accruing upon the death of persons who die in the calendar year nineteen hundred and thirty-six.

APPENDIX D.

Pertinent Provisions of Article 10-C of the Tax Law of New York, Imposing a Tax on the Estates of Decedents.

§ 249-n. *Tax on estates of resident decedents.*

* * * * *

[Temporary Schedule of Taxes Applicable Between April 22, 1933 and July 1, 1937.]

Notwithstanding any of the foregoing provisions of this section and in lieu of the tax hereinbefore provided, there shall be and is hereby imposed upon the transfer of the net estate of every person dying on or after the date on which this paragraph becomes effective and prior to the first day of July, nineteen hundred thirty-seven, who at the time of death was a resident of this state, a tax equal to the sum of the following percentages of the value of the net estate, but net estates which, after deducting the applicable exemptions under section two hundred forty-nine-q of this article, do not exceed two thousand dollars shall not be taxable:

One per centum of the amount of the net estate not in excess of one hundred fifty thousand dollars, except so much thereof as may be exempted from tax under the provisions of section two hundred forty-nine-q hereof;

Two per centum of the amount by which the net estate exceeds one hundred fifty thousand dollars and does not exceed two hundred thousand dollars;

Three per centum of the amount by which the net estate exceeds two hundred thousand dollars and does not exceed three hundred thousand dollars;

Four per centum of the amount by which the net estate exceeds three hundred thousand dollars and does not exceed five hundred thousand dollars;

Five per centum of the amount by which the net estate exceeds five hundred thousand dollars and does not exceed seven hundred thousand dollars;

Six per centum of the amount by which the net estate exceeds seven hundred thousand dollars and does not exceed nine hundred thousand dollars;

Seven per centum of the amount by which the net estate exceeds nine hundred thousand dollars and does not exceed one million one hundred thousand dollars;

Eight per centum of the amount by which the net estate exceeds one million one hundred thousand dollars and does not exceed one million six hundred thousand dollars;

Nine per centum of the amount by which the net estate exceeds one million six hundred thousand dollars and does not exceed two million one hundred thousand dollars;

Ten per centum of the amount by which the net estate exceeds two million one hundred thousand dollars and does not exceed two million six hundred thousand dollars;

Eleven per centum of the amount by which the net estate exceeds two million six hundred thousand dollars and does not exceed three million one hundred thousand dollars;

Twelve per centum of the amount by which the net estate exceeds three million one hundred thousand dollars and does not exceed three million six hundred thousand dollars;

Thirteen per centum of the amount by which the net estate exceeds three million six hundred thousand dollars and does not exceed four million one hundred thousand dollars;

Fourteen per centum of the amount by which the net estate exceeds four million one hundred thousand dollars and does not exceed five million one hundred thousand dollars;

Fifteen per centum of the amount by which the net estate exceeds five million one hundred thousand dollars and does not exceed six million one hundred thousand dollars;

Sixteen per centum of the amount by which the net estate exceeds six million one hundred thousand dollars and does not exceed seven million one hundred thousand dollars;

Seventeen per centum of the amount by which the net estate exceeds seven million one hundred thousand dollars and does not exceed eight million one hundred thousand dollars;

Eighteen per centum of the amount by which the net estate exceeds eight million one hundred thousand dollars and does not exceed nine million one hundred thousand dollars;

Nineteen per centum of the amount by which the net estate exceeds nine million one hundred thousand dollars and does not exceed ten million one hundred thousand dollars;

Twenty per centum of the amount by which the net estate exceeds ten million one hundred thousand dollars.

Notwithstanding any of the foregoing provisions of this section or any other provision of this article, there shall be imposed upon the transfer of the net estate of every person who at the time of death was a resident of this state, a tax equal to the maximum credit allowable to the estate of such decedent against the United States estate tax imposed with respect thereto, except that proper reduction of the amount of such tax shall be made on account of any real or tangible personal property forming a part of the gross estate of such decedent which is located outside of the state of New York; but the provisions of this paragraph shall in no event have the effect of reducing the tax otherwise imposed by this article.

The tax imposed by this section shall be paid by the executor, who shall thereupon charge the same against and collect it from the persons interested in the estate in order that it shall be proportionately borne by those who have received the benefit. (L. 1930, c. 710, § 1, as amended by L. 1932, c. 322; L. 1932, c. 326; L. 1933, c. 359; L. 1935, c. 39; L. 1936, c. 126, in effect March 18, 1936.)

§ 249-p. *Tax on estates of nonresident decedents.*

A tax is hereby imposed upon the transfer of so much of the net estate of every person dying on or after the effec-

tive date of this article, who, at the time of death, was a nonresident of this state, as consists of real property situated and tangible personal property having an actual situs in this state. The amount of the tax on such real and tangible personal property shall be determined as follows:

Ascertain the amount of tax which would be payable under this article if the decedent had died a resident of this state with all his property (except real property situated and tangible personal property having an actual situs outside this state) situated or located within this state, and multiply the net tax so ascertained by a fraction the denominator of which shall be the value of the gross estate as ascertained for the purpose of computing such tax and the numerator of which shall be the said gross estate value of the real property situated and the tangible personal property having an actual situs in this state. The product shall be the amount of tax payable to this state. No credit shall be allowed against the tax so determined.

The tax imposed by this section shall be paid by the executor, who shall thereupon charge the same against and collect it from the persons interested in the estate in order that it shall be proportionately borne by those who have received the benefit. (L. 1930, c. 710, § 1.)

§ 249-bb. *Lien of tax; warrant for collection.*

Every such tax shall be and remain a lien upon the property transferred until paid, except that the tax commission shall have power to release the lien hereby imposed with respect to all or any part of such property, if it be satisfied that the collection of the tax will not thereby be jeopardized, and the executor of every estate shall be personally liable for such tax until its payment. (L. 1930, c. 710, § 1, as amended by L. 1930, c. 137; L. 1930, c. 639, § 8, in effect May 8, 1934.)

* * * * *

[These sections are taken from the Tax Law of New York as amended, Book 59 of the Consolidated Laws of New York.]

APPENDIX E.

Pertinent Provisions of the Federal Revenue Acts of 1926 and 1932 as Amended.

SEC. 301. (a) In lieu of the tax imposed by Title III of the Revenue Act of 1924, a tax equal to the sum of the following percentages of the value of the net estate (determined as provided in section 303) is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this Act, whether a resident or nonresident of the United States;

1 per centum of the amount of the net estate not in excess of $50,000;

2 per centum of the amount by which the net estate exceeds $50,000 and does not exceed $100,000;

3 per centum of the amount by which the net estate exceeds $100,000 and does not exceed $200,000;

4 per centum of the amount by which the net estate exceeds $200,000 and does not exceed $400,000;

5 per centum of the amount by which the net estate exceeds $400,000 and does not exceed $600,000;

6 per centum of the amount by which the net estate exceeds $600,000 and does not exceed $800,000;

7 per centum of the amount by which the net estate exceeds $800,000 and does not exceed $1,000,000;

8 per centum of the amount by which the net estate exceeds $1,000,000 and does not exceed $1,500,000;

9 per centum of the amount by which the net estate exceeds $1,500,000 and does not exceed $2,000,000;

10 per centum of the amount by which the net estate exceeds $2,000,000 and does not exceed $2,500,000;

11 per centum of the amount by which the net estate exceeds $2,500,000 and does not exceed $3,000,000;

12 per centum of the amount by which the net estate exceeds $3,000,000 and does not exceed $3,500,000;

13 per centum of the amount by which the net estate exceeds $3,500,000 and does not exceed $4,000,000;

14 per centum of the amount by which the net estate exceeds $4,000,000 and does not exceed $5,000,000;

15 per centum of the amount by which the net estate exceeds $5,000,000 and does not exceed $6,000,000;

16 per centum of the amount by which the net estate exceeds $6,000,000 and does not exceed $7,000,000;

17 per centum of the amount by which the net estate exceeds $7,000,000 and does not exceed $8,000,000;

18 per centum of the amount by which the net estate exceeds $8,000,000 and does not exceed $9,000,000;

19 per centum of the amount by which the net estate exceeds $9,000,000 and does not exceed $10,000,000;

20 per centum of the amount by which the net estate exceeds $10,000,000. (Feb. 26, 1926, c. 27, § 301(a), 44 Stat. 69.)

(b) The tax imposed by this section shall be credited with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia, in respect of any property included in the gross estate. The credit allowed by this subdivision shall not exceed 80 per centum of the tax imposed by this section, and shall include only such taxes as were actually paid and credit therefor claimed within three years after the filing of the return required by section 304. (Feb. 26, 1926, c. 27, § 301-b, 44 Stat. 70; June 6, 1932, c. 209, § 802, 47 Stat. 278.)

SEC. 315. (a) Unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is

used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the Commissioner is satisfied that the tax liability of an estate has been fully discharged or provided for, he may, under regulations prescribed by him with the approval of the Secretary, issue his certificate, releasing any or all property of such estate from the lien herein imposed. * * * (Feb. 26, 1926, c. 27, § 315(a), 44 Stat. 80; May 29, 1928, c. 852, § 613-b, 45 Stat. 876; June 6, 1932, c. 209, § 809, 47 Stat. 283.)

SEC. 401. IMPOSITION OF TAX.

(a) In addition to the estate tax imposed by section 301(a) of the Revenue Act of 1926 there is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this Act, whether a resident or nonresident of the United States, a tax equal to the excess of—

(1) the amount of a tentative tax computed under subsection (b) of this section, over

(2) the amount of the tax imposed by section 301(a) of the Revenue Act of 1926, computed without regard to the provisions of this title.

(b) The tentative tax referred to in subsection (a) (1) of this section shall equal the sum of the following percentages of the value of the net estate:

"Upon net estates not in excess of $10,000, 2 per centum.

"$200 upon net estates of $10,000; and upon net estates in excess of $10,000 and not in excess of $20,000, 4 per centum in addition of such excess.

"$600 upon net estates of $20,000; and upon net estates in excess of $20,000 and not in excess of $30,000, 6 per centum in addition of such excess.

"$1,200 upon net estates of $30,000; and upon net estates in excess of $30,000 and not in excess of $40,000, 8 per centum in addition of such excess.

"$2,000 upon net estates of $40,000; and upon net estates in excess of $40,000 and not in excess of $50,000, 10 per centum in addition of such excess.

"$3,000 upon net estates of $50,000; and upon net estates in excess of $50,000 and not in excess of $70,000, 12 per centum in addition of such excess.

"$5,400 upon net estates of $70,000; and upon net estates in excess of $70,000 and not in excess of $100,000, 14 per centum in addition of such excess.

"$9,600 upon net estates of $100,000; and upon net estates in excess of $100,000 and not in excess of $200,000, 17 per centum in addition of such excess.

"$26,600 upon net estates of $200,000; and upon net estates in excess of $200,000 and not in excess of $400,000, 20 per centum in addition of such excess.

"$66,600 upon net estates of $400,000; and upon net estates in excess of $400,000 and not in excess of $600,000, 23 per centum in addition of such excess.

"$112,600 upon net estates of $600,000; and upon net estates in excess of $600,000 and not in excess of $800,000, 26 per centum in addition of such excess.

"$164,600 upon net estates of $800,000; and upon net estates in excess of $800,000 and not in excess of $1,000,000, 29 per centum in addition of such excess.

"$222,600 upon net estates of $1,000,000; and upon net estates in excess of $1,000,000 and not in excess of $1,500,000, 32 per centum in addition of such excess.

"$382,600 upon net estates of $1,500,000; and upon net estates in excess of $1,500,000 and not in excess of $2,000,000, 35 per centum in addition of such excess.

"$557,600 upon net estates of $2,000,000; and upon net estates in excess of $2,000,000 and not in excess of $2,500,000, 38 per centum in addition of such excess.

"$747,600 upon net estates of $2,500,000; and upon net estates in excess of $2,500,000 and not in excess of $3,000,000, 41 per centum in addition of such excess.

"$952,600 upon net estates of $3,000,000; and upon net estates in excess of $3,000,000 and not in excess of $3,500,000, 44 per centum in addition of such excess.

"$1,172,600 upon net estates of $3,500,000; and upon net estates in excess of $3,500,000 and not in excess of $4,000,000, 47 per centum in addition of such excess.

"$1,407,600 upon net estates of $4,000,000; and upon net estates in excess of $4,000,000 and not in excess of $4,500,000, 50 per centum in addition of such excess.

"$1,657,600 upon net estates of $4,500,000; and upon net estates in excess of $4,500,000 and not in excess of $5,000,000, 53 per centum in addition of such excess.

"$1,922,600 upon net estates of $5,000,000; and upon net estates in excess of $5,000,000 and not in excess of $6,000,000, 56 per centum in addition of such excess.

"$2,482,600 upon net estates of $6,000,000; and upon net estates in excess of $6,000,000 and not in excess of $7,000,000, 59 per centum in addition of such excess.

"$3,072,600 upon net estates of $7,000,000; and upon net estates in excess of $7,000,000 and not in excess of $8,000,000, 61 per centum in addition of such excess.

"$3,682,600 upon net estates of $8,000,000; and upon net estates in excess of $8,000,000 and not in excess of $9,000,000, 63 per centum in addition of such excess.

"$4,312,600 upon net estates of $9,000,000; and upon net estates in excess of $9,000,000 and not in excess of $10,000,000, 65 per centum in addition of such excess.

"$4,962,600 upon net estates of $10,000,000; and upon net estates in excess of $10,000,000 and not in excess of $20,000,000, 67 per centum in addition of such excess.

"$11,662,600 upon net estates of $20,000,000; and upon net estates in excess of $20,000,000 and not in excess of $50,000,000, 69 per centum in addition of such excess.

"$32,362,600 upon net estates of $50,000,000; and upon net estates in excess of $50,000,000, 70 per centum in addition of such excess." (June 6, 1932, c. 209, § 401, 47 Stat. 243; May 10, 1934, 11:40 A. M., c. 277, § 405(a), 48 Stat. 754; August 30, 1935, 6:00 P. M., c. 829, § 201(b), 49 Stat. 1022.)

SEC. 402. CREDITS AGAINST TAX.

(a) The credit provided in section 301 (c) of the Revenue Act of 1926, as amended (80 per centum credit), shall not be allowed in respect of such additional tax. (June 6, 1932, c. 209, § 402, 47 Stat. 245; Aug. 30, 1935, 6:00 P. M., c. 829, § 201(b), 49 Stat. 1022.)

* * * * *

APPENDIX F.

Federal Estate Tax

Gross Estate, as per Schedule "A" -------	$44,348,500.
Less Debts and Administration Expense, as per Schedule "A" ----------	2,000,000.
	$42,348,500.

Calculation of Tax

1926 Federal

$ 100,000.	Exempt	
50,000.	1%	$ 500.
50,000.	2%	1,000.
100,000.	3%	3,000.
200,000.	4%	8,000.
200,000.	5%	10,000.
200,000.	6%	12,000.
200,000.	7%	14,000.
500,000.	8%	40,000.
500,000.	9%	45,000.
500,000.	10%	50,000.
500,000.	11%	55,000.
500,000.	12%	60,000.
500,000.	13%	65,000.
1,000,000.	14%	140,000.
1,000,000.	15%	150,000.
1,000,000.	16%	160,000.
1,000,000.	17%	170,000.
1,000,000.	18%	180,000.
1,000,000.	19%	190,000.
32,248,500.	20%	6,449,700.
$42,348,500.		$7,803,200.
	Less 80% Credit for Taxes paid to States	6,242,560.

APPENDIX F (*Continued*)

Net 1926 Tax			$1,560,640.

1935 FEDERAL

$ 40,000.	Exempt		
10,000.	2%	$ 200.	
10,000.	4%	400.	
10,000.	6%	600.	
10,000.	8%	800.	
10,000.	10%	1,000.	
20,000.	12%	2,400.	
30,000.	14%	4,200.	
100,000.	17%	17,000.	
200,000.	20%	40,000.	
200,000.	23%	46,000.	
200,000.	26%	52,000.	
200,000.	29%	58,000.	
500,000.	32%	160,000.	
500,000.	35%	175,000.	
500,000.	38%	190,000.	
500,000.	41%	205,000.	
500,000.	44%	220,000.	
500,000.	47%	235,000.	
500,000.	50%	250,000.	
500,000.	53%	265,000.	
1,000,000.	56%	560,000.	
1,000,000.	59%	590,000.	
1,000,000.	61%	610,000.	
1,000,000.	63%	630,000.	
1,000,000.	65%	650,000.	
10,000,000.	67%	6,700,000.	
22,308,500.	69%	15,392,865.	
$42,348,500.		$27,055,465.	
Less 1926 Gross		7,803,200.	$19,252,265.
Combined 1926 & 1935 Tax			$20,812,905.

APPENDIX G.

TEXAS INHERITANCE AND ESTATE TAX

Intangibles wherever situate, as per Schedule "A"		$37,835,000.
Texas Real Estate		6,000.
Gross Estate		$37,841,000.
Less Proportionate share of Debts and Administration Expenses calculated as follows:		
Texas Gross Estate, as above	37,841,000	
Total Gross Estate wherever situate as per Schedule "A"	44,348,500 = 85.32644%	
$2,000,000 x 85.32644% =		1,706,528.80
		$36,134,471.20

CALCULATION OF TEXAS INHERITANCE TAX

$25,000.	Exempt	
25,000.	1%	$ 250.
50,000.	2%	1,000.
100,000.	3%	3,000.
300,000.	4%	12,000.
500,000.	5%	25,000.
35,134,471.20	6%	2,108,068.27
$36,134,471.20		$2,149,318.27

Total Inheritance Tax $2,149,318.27

CALCULATION OF TEXAS ESTATE TAX

The Estate Tax is the difference between the Inheritance Tax and the proportionate share of 80% of the Federal 1926 Estate Tax calculated on the ratio that the Gross Estate in Texas bears to the Gross Estate wherever situate.

Gross Texas Estate, as above	37,841,000	
Total Gross Estate as per Schedule "A"	44,348,500 = 85.32644%	
80% of 1926 Federal Estate Tax (as per Schedule B) $6,242,560. x 85.32644% =		$5,326,554.21
Less Texas Inheritance Tax, as above		2,149,318.27
Total Texas Estate Tax		$3,177,235.94

COMBINED INHERITANCE AND ESTATE TAX

Inheritance Tax	$2,149,318.27
Estate Tax	3,177,235.94
Total Texas Tax	$5,326,554.21

APPENDIX H.

FLORIDA ESTATE TAX

Intangibles, wherever situate as per Schedule "A"	$37,835,000.
Florida Tangible Personal Property	20,000.
Florida Real Estate	53,000.
Gross Florida Property	$37,908,000.

The Florida Estate Tax is based on that proportion of the 80% credit allowed against the 1926 Federal Estate Tax, that the Florida Property bears to the Gross Estate, wherever situate. Inasmuch as the deductions are taken in arriving at the 1926 Federal Estate Tax (and credit thereby obtained) no deductions are provided for separately in the Florida Law.

CALCULATION OF TAX

Florida Estate, as above — 37,908,000
Gross Estate, wherever situate, as per Schedule "A" — 44,348,500 = 85.4[illegible]

80% of 1926 Federal Estate Tax, as per Schedule B.
$6,242,560 x 85.4[illegible]% = $5,335,985.47

APPENDIX I.

MASSACHUSETTS INHERITANCE AND ESTATE TAX

Intangibles, wherever situate, as per Schedule "A"			$37,835,000.
Massachusetts Tangible Personal Property			3,000,000.
Massachusetts Real Property			434,500.
Gross Estate			$41,269,500.
Less Proportionate share of Debts and Administration Expenses, calculated as follows:			
Massachusetts Gross Estate, as above	41,269,500		
Total Gross Estate as per Schedule "A"	44,348,500	= 93.05726%	
$2,000,000 x 93.05726% =		$ 1,861,145.20	
Federal Estate Tax		20,812,905.00	
New York Estate Tax		7,132,989.92	
Florida Estate Tax		5,335,985.47	
Texas Estate and Inheritance Tax		5,326,554.21	40,469,589.80
			$ 799,910.20

CALCULATION OF INHERITANCE TAX

$ 25,000.	at 1%	$ 250.	
25,000.	at 2%	500.	
200,000.	at 4%	8,000.	
250,000.	at 5%	12,500.	
250,000.	at 6%	15,000.	
49,910.20	at 7%	3,493.71	
		$39,743.71	
Plus 10% additional 1936 Tax		3,974.37	
Total Inheritance Tax		$43,718.08	

CALCULATION OF ESTATE TAX

The Estate Tax is the difference between the Inheritance Tax and the proportionate share of 80% of the 1926 Federal Estate Tax, calculated on the ratio that the Gross Estate in Massachusetts bears to the Gross Estate wherever situate.

Gross Massachusetts Estate, as above	41,269,500		
Gross Estate wherever situate	44,348,500	= 93.05726%	
80% of 1926 Federal Estate Tax (as per Schedule B) $6,242,560 x 93.05726% =			$ 5,809,155.29
Less Inheritance Tax			43,718.08
Estate Tax			$ 5,765,437.21

COMBINED INHERITANCE AND ESTATE TAX

Inheritance Tax	$ 43,718.08
Estate Tax	5,765,437.21
Total Massachusetts Tax	$5,809,155.29

APPENDIX J.

NEW YORK ESTATE TAX

Intangibles, wherever situate as per Schedule "A"	$37,835,000.
New York Tangible Personal Property, as per Schedule "A"	3,000,000.
	$40,835,000.
Less	
Proportionate share of Debts and Administration Expenses, calculated as follows:	
New York Estate, as above / Total Gross Estate as per Schedule "A" — $\frac{40,835,000}{44,348,500} = 92.07752\%$	
2,000,000 x 92.07752% = ...	1,841,550.40
Net Estate Subject to New York Tax	$38,993,449.60

CALCULATION OF TAX

$20,000.	Widow's Exemption	....
130,000.	1%	1,300.
50,000.	2%	1,000.
100,000.	3%	3,000.
200,000.	4%	8,000.
200,000.	5%	10,000.
200,000.	6%	12,000.
200,000.	7%	14,000.
500,000.	8%	40,000.
500,000.	9%	45,000.
500,000.	10%	50,000.
500,000.	11%	55,000.
500,000.	12%	60,000.
500,000.	13%	65,000.
1,000,000.	14%	140,000.
1,000,000.	15%	150,000.
1,000,000.	16%	160,000.
1,000,000.	17%	170,000.
1,000,000.	18%	180,000.
1,000,000.	19%	190,000.
28,893,449.60	20%	5,778,689.92
$38,993,449.60	Total N. Y. Tax	$7,132,989.92

APPENDIX K.

SUMMARY OF PROPOSED INHERITANCE AND ESTATE TAXES

ESTATE

Gross Estate	$44,348,500.00
Less Debts and Administration Expenses	2,000,000.00
Net Estate, before Taxes	$42,348,500.00

TAXES

Federal Estate Taxes as per Appendix "F"	$20,812,905.00
New York Estates Tax as per Appendix "J"	7,132,989.92
Florida Estate Tax as per Appendix "H"	5,335,985.47
Massachusetts Inheritance and Estate Taxes as per Appendix "I"	5,809,155.29
Texas Inheritance and Estate Taxes as per Appendix "G"	5,326,554.21
	$44,417,589.89
DEFICIT	$ 2,069,089.89

SCHEDULE "A".

GROSS ESTATE

Intangibles, wherever situate		$37,835,000.
New York Tangibles—		
Jewelry, Stamps and Coins		3,000,000.
Massachusetts Tangibles—		
Jewelry, Stamps, Coins and Household effects	$3,000,000.	
Real Estate	434,500.	3,434,500.
Florida Tangibles—		
Household effects, etc.	$ 20,000.	
Real Estate	53,000.	73,000.
Texas Real Estate		6,000.
Total Gross Estate		$44,348,500.
Debts and Administration Expenses		2,000,000.
Net Estate		$42,348,500.